

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 23-766 T

(Judge Matthew H. Solomson)

PAUL BRUYEA,

Plaintiff,

v.

UNITED STATES,

Defendant.

UNOPPOSED MOTION FOR EXTENSION OF TIME TO RESPOND TO COMPLAINT

Pursuant to RCFC 6(b), defendant, the United States, moves this Court for an enlargement of 60 days, from July 24, 2023, to and including September 22, 2023, of the deadline for defendant to answer or otherwise respond to the Complaint in the above-captioned case. No prior enlargement of this deadline has been requested. Defendant's counsel has contacted counsel for plaintiff who stated that the plaintiff has no objection to the enlargement sought by this motion. As good cause therefor, defendant states:

Upon receipt of the Complaint, defendant's counsel forwarded a copy to the Office of Chief Counsel of the Internal Revenue Service, and requested that it assemble the administrative files and prepare a formal recommendation regarding the defense of the case. *See* 28 U.S.C. § 520. The IRS attorney assigned the responsibility of preparing and transmitting those materials has advised us that he has not yet been able to obtain the relevant administrative files. Due to the time necessary to gather the administrative materials and the nature of the substantive issues in

this case, the IRS attorney has not yet completed a defense recommendation to aid counsel with the defense of the case.

Defendant respectfully requests a 60-day extension of time to enable the IRS to complete its work in sufficient time for defendant's counsel to prepare an answer or other response to the Complaint. Plaintiff's counsel has advised defendant's counsel that plaintiff is unopposed to the relief sought.

WHEREFORE, defendant requests that the deadline for it to answer or otherwise respond to the complaint be enlarged to September 22, 2023.

Respectfully submitted,

July 24, 2023

/s/ Jason Bergmann
JASON BERGMANN
Attorney of Record
U.S. Department of Justice, Tax Division
Court of Federal Claims Section
Post Office Box 26
Ben Franklin Post Office
Washington, D.C. 20044
(202) 616-3425 (tel)
(202) 514-9440 (fax)
jason.bergmann@usdoj.gov

DAVID A. HUBBERT
Deputy Assistant Attorney General
DAVID I. PINCUS
Chief, Court of Federal Claims Section
MARY M. ABATE
Assistant Chief, Court of Federal Claims Section

/s/ Mary M. Abate
Of Counsel